



98TH GENERAL ASSEMBLY

State of Illinois

2013 and 2014

SB3499

Introduced 2/14/2014, by Sen. Pamela J. Althoff

SYNOPSIS AS INTRODUCED:

35 ILCS 200/6-65 new

Amends the Property Tax Code. Provides that, in a county with fewer than 3,000,000 residents, a taxpayer may choose to be represented before the board of review by a tax representative. Defines "tax representative" to mean a person who represents another person at a proceeding before the board of review and who: (i) has been granted power of attorney by the taxpayer for the specific purpose of an appeal before the board of review; and (ii) meets at least one of the following qualifications: (1) the person is an attorney licensed to practice law in the State of Illinois; (2) the person is a Certified Public Accountant; (3) the person is a licensed Illinois real estate agent; (4) the person possesses a Certified Illinois Assessing Officer certificate from the Illinois Property Assessment Institute; (5) the person possesses a Certified Assessment Evaluator designation from the International Association of Assessing Officers; or (6) the person has obtained Certification as a Member of the Appraisal Institute, Senior Real Estate Analyst, or Senior Real Property Appraiser from the Appraisal Institute or its predecessor organization. Effective immediately.

LRB098 16101 HLH 51157 b

1 AN ACT concerning revenue.

2 **Be it enacted by the People of the State of Illinois,**
3 **represented in the General Assembly:**

4 Section 5. The Property Tax Code is amended by adding
5 Section 6-65 as follows:

6 (35 ILCS 200/6-65 new)

7 Sec. 6-65. Representation before the board of review in
8 counties of fewer than 3,000,000 residents.

9 (a) In a county with fewer than 3,000,000 residents, a
10 taxpayer may choose to be represented before the board of
11 review by a tax representative.

12 (b) For the purpose of this Section, "tax representative"
13 means a person who represents another person at a proceeding
14 before the board of review and who: (i) has been granted power
15 of attorney by the taxpayer for the specific purpose of an
16 appeal before the board of review; and (ii) meets at least one
17 of the following qualifications:

18 (1) The person is an attorney licensed to practice law
19 in Illinois.

20 (2) The person is a Certified Public Accountant.

21 (3) The person is a licensed Illinois real estate
22 agent.

23 (4) The person possesses a Certified Illinois

1 Assessing Officer certificate from the Illinois Property
2 Assessment Institute.

3 (5) The person possesses a Certified Assessment
4 Evaluator designation from the International Association
5 of Assessing Officers.

6 (6) The person has obtained Certification as a Member
7 of the Appraisal Institute, Senior Real Estate Analyst, or
8 Senior Real Property Appraiser from the Appraisal
9 Institute or its predecessor organization.

10 (c) A county may designate additional qualifications by
11 ordinance. A county may not restrict qualifications beyond
12 those listed in paragraphs (1) through (6) of subsection (b).

13 (d) The power of attorney required in subsection (b) shall
14 be given on a form determined by the board of review.

15 Section 99. Effective date. This Act takes effect upon
16 becoming law.